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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

PATENT

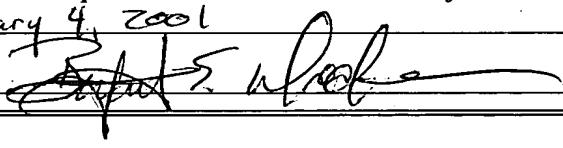
Applicant: Akira ARAI and Hiroshi KATO)
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Serial No.: Not Yet Assigned) INFORMATION
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Filing Date: Herewith)
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For: **MAGNETIC POWDER AND**)
 ISOTROPIC MAGNET)
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Hon. Commissioner of Patents
and Trademarks
Washington, D. C. 20231

CERTIFICATE OF EXPRESS MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as Express Mail in an envelope addressed to: Commissioner of Patents and Trademarks, Washington, D.C. 20231 on

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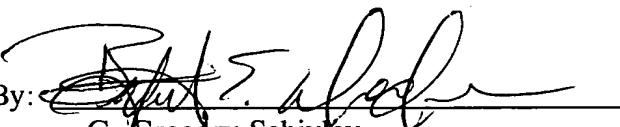
In accordance with 37 C.F.R. 1.56, the Examiner is hereby respectfully advised that the documents listed on the attached form PTO-1449 are known by or have come to the attention of Applicants, and are being submitted herewith for consideration by the Examiner. Further, a copy of each listed reference is also included.

The references listed on the form PTO-1449 are being cited only in the interest of candor and without any admission that they constitute statutory prior art or contain matter

which anticipates the invention or which would render the same obvious to a person of ordinary skill in the art. The relevance of each foreign language reference is fully described in each reference's English abstract. The relevance of JP 2727505 is fully explained in the corresponding European Patent Application EP 0 242 187.

Respectfully submitted,

Dated: January 4, 2001

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